

Texas Department of Health

William R. Archer III, M.D. Commissioner of Health

http://www.tdh.state.tx.us

Charles E. Bell, M.D. Executive Deputy Commissioner

1100 West 49th Street Austin, Texas 78756-3199 512/458-7111

February 23, 2000

Ms. Debbie Kane, Executive Director Midland County Hospital District 2200 W. Illinois Midland, Texas 79701

Dear Ms. Kane:

We have reviewed the audit report on Midland County Hospital District for the year ended September 30, 1999. The report was prepared by Ernst & Young, Certified Public Accountants. We reviewed the report to determine if Midland County Hospital District met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Midland County Hospital District met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen

Single Audit Coordinator Internal Audit Division

Audit Number: 99-0333